



CLARK COUNTY BOARD OF EQUALIZATION

www.clark.wa.gov

PO Box 5000 / Vancouver, WA 98666-5000 / 564.397.2337 / BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: KNUDTSON KAREN D & KNUDTSON DAVID A
TRUSTEES

KNUDTSON KAREN D & KNUDTSON DAVID A TRUSTEES
3713 CRESTON AVE
VANCOUVER, WA 98663

ACCOUNT NUMBER: 35316-000

PROPERTY LOCATION: (NO SITUS ADDRESS)
LOCATION: #176 OF JOHN MANEY DLC .09A

PETITION: 1191

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 26,779	\$	3,448
Improvements	\$ 0	\$	0
Personal property			
ASSESSED VALUE	\$ 26,779	BOE VALUE	\$ 3,448

Date of hearing: September 9, 2021

Recording ID# KNUDTSON 9-9-21

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

David Knudtson

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 0.09-acre parcel of bare land.

The appellant stated that at one time there was question if the lots were unbuildable. The distance requirement is 25 feet between the two houses with a 15-foot driveway. The submitted appraisals show that the properties are unbuildable. In the 2018 case, nearby sales of undeveloped property were used to assess the value of the subject parcels. The subject has no improvements or utilities and cannot be built on. It is not sellable. The appellant's evidence included an appraisal performed by James Welch of Welch Appraisals indicating a value of \$372,000 for 1116 Y St, Vancouver, WA 98661 as of August 2020.

The appellant originally requested a value of \$12,250 but changed that to \$3,284 for each property in the final information filed with the appeal.

The Assessor concluded by stipulation to a BTA appeal that the assessed value of the 2 properties at January 1, 2018 was \$12,250 for each property (#35316-000 & 35317-000). The City of Vancouver appears to preclude the owner from utilizing the parcels as home sites. The evidence provided by the appellant which shows the appraised value of a third property combined with the subject two properties, provides a value that a buyer is unwilling to pay. The third property by itself ultimately sold for a price which is \$6,568 less than the three properties combined were appraised for. Both of these facts indicate that the property has been consistently overvalued by the Assessor. The best indicator of the value is deemed to be the difference in the three-property appraisal and the sale price of the third property. Since the properties do not represent normally usable properties the value of \$6,568 should be allocated on the basis of the size of each property based on the square footage indicated in the county records or \$3,448 for #35316-000 and \$3,120 for #35317-000.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$3,448 as of January 1, 2020.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on September 24, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.

***** You must pay your taxes by the date they are due to avoid penalties and interest. After the appeal period for the decision has passed, changes to the assessment will be entered into the system by the Assessor's Office and the Treasurer's Office will notify you of adjustments made to your taxes. *****



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PROPERTY OWNER: KNUDTSON KAREN D & KNUDTSON DAVID A
TRUSTEES

KNUDTSON KAREN D & KNUDTSON DAVID A TRUSTEES
3713 CRESTON AVE
VANCOUVER, WA 98663

ACCOUNT NUMBER: 35317-000

PROPERTY LOCATION: (NO SITUS ADDRESS)
LOCATION: #177 OF JOHN MANEY DLC .08A

PETITION: 1192

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 24,516	\$	3,120
Improvements	\$ 0	\$	0
Personal property			
ASSESSED VALUE	\$ 24,516	BOE VALUE	\$ 3,120

Date of hearing: September 9, 2021

Recording ID# KNUDTSON 9-9-21

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

David Knudtson

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 0.08-acre parcel of bare land.

The appellant stated that at one time there was question if the lots were unbuildable. The distance requirement is 25 feet between the two houses with a 15-foot driveway. The submitted appraisals show that the properties are unbuildable. In the 2018 case, nearby sales of undeveloped property were used to assess the value of the subject parcels. The subject has no improvements or utilities and cannot be built on. It is not sellable. The appellant's evidence included an appraisal performed by James Welch of Welch Appraisals indicating a value of \$372,000 for 1116 Y St, Vancouver, WA 98661 as of August 2020.

The appellant originally requested a value of \$12,250 but changed that to \$3,284 for each property in the final information filed with the appeal.

The Assessor concluded by stipulation to a BTA appeal that the assessed value of the 2 properties at January 1, 2018 was \$12,250 for each property (#35316-000 & 35317-000). The City of Vancouver appears to preclude the owner from utilizing the parcels as home sites. The evidence provided by the appellant which shows the appraised value of a third property combined with the subject two properties, provides a value that a buyer is unwilling to pay. The third property by itself ultimately sold for a price which is \$6,568 less than the three properties combined were appraised for. Both of these facts indicate that the property has been consistently overvalued by the Assessor. The best indicator of the value is deemed to be the difference in the three-property appraisal and the sale price of the third property. Since the properties do not represent normally usable properties the value of \$6,568 should be allocated on the basis of the size of each property based on the square footage indicated in the county records or \$3,448 for #35316-000 and \$3,120 for #35317-000.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

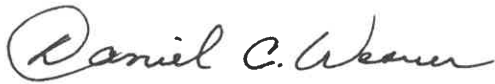
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$3,120 as of January 1, 2020.

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